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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

In re: ) Chapter 11  
DELPHI CORPORATION, et al., ) Case No. 05-44481(RDD)  
Debtor. ) (Jointly Administered)

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Hearing Date: Sept. 27, 2007  
10:00 a.m.

THE STATE OF NEW JERSEY, DIVISION OF TAXATION'S RESPONSE OF NO  
OBJECTION TO DEBTORS' TWENTIETH OMNIBUS OBJECTION TO CLAIMS

The State of New Jersey, Division of Taxation ("N.J. Division") responds to debtors' Twentieth Omnibus Objection to Claims as follows:

1. In the objection, debtors seek to expunge administrative claim number 16546, filed by the N.J. Division in the amount of \$1,158,884.07 (Exhibit C-4). Debtors assert that no sums are due for the liabilities listed on claim 16546 according to debtors' books and records and also that the claim is untimely.

2. The N.J. Division consents to expungement of administrative claim 16546, filed in the amount of \$1,158,884.07. The N.J. Division does not agree this claim is untimely or unsupported by debtors' books and records but consents to

expungement since this claim was amended and superseded by a fourth amended administrative claim filed on or about August 30, 2007 in the amount of \$36,000.00.

Respectfully submitted,

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Dated: 9-13-07